Preserve
1/611V

App F IX-4

Previous References

193 2.
(nil)

File No. 275-32

Serial Nos. 1-5

Later References

PRESERVED

General and Revenue Secretariat.

Serial Nos

Part B for April 33

SUBJECT.

Introduction of the Mys Amusements Tax Regulation VIII of 1932 in the Cities of Mysore and Bangalore, Kolar Gold Fields Sanitary Board Area and in the towns of Kolar, Tumkur, Hassan Chickmagalur, Chitaldrug, Davangere and Shimoga and ~~for~~ Rules framed for the purpose

BC
30/5/33

Serial No*

The Amusements Tax Regulation has been passed and will come into operation on promulgation Accordg to Sec 3, the tax will be leviable from 1st April 1933.

2 Since the Local Boards get the benefit of this tax, The L S G Branch may administer this Regulation.

3 Necessary action will have to be taken by the L.S.G. Branch as follows

1) To extend the Regulation to local areas

2) To fix the date of tax & method of levy

3) Frame the necessary rules

4 Similar Acts are in force in Madras, Bengal & Bombay Their rules may be obtained & model on rules.

First Member, Ce 21/12/32

Second Member)

5 Sec 21/12/32 Ce 22/12

6 S/R 22/12

Gen Sec) Ce 22/12/32

L S G) Plus take action as advised

WD 70—GBPM—60 000—13-8-32

Noted in 13) Urgent Th 23/12

Secretary's Office 1932 No 5084

Secretary Council 22 DEC 32 No 4127

NOTE—Contn. Sheet

GENERAL SECRETARY 23 DEC 19 No

2900

Extending Amusements Tax Regn to local areas & framing rules &c

File No | of 193 | General and Revenue Secretariat

Draft to the Resident in Mysore for consideration (Genl Secy) 31/12/32

GENERAL SECRETARY 3 JAN No

3/1/33

To The Secretary to the Hon'ble the Resident
Pol 632 & 4 1/33

Requests that copies of similar rules in force in Bengal, Madras & Bombay may be obtained & sent for reference

Issued & resubd for orders, whether reply from the Residency may be awaited,

5/1

Govt A 5/1

6/1

11 The Regulation No VIII of 1932 (The Mysore Amusements Tax Regulation 1932) has been published in the Gazette Part IV (dated 19 1 1933) - Pages 31 to 35

12 The following points are for orders —

(1) under Sec 1 (3) of the Regn, the date on which the Regulation would come into force has to be notified It is for orders if the same must be notified as coming into force from 1 4 1933

Date on which the Regn may be brought into force

the Mysore Amusements Tax Regulations
VII of 1932

[App F III—2

General and Revenue Secretariat | File No | of 193

Serial No

(2) As regards the local areas
it is for orders of the Government
of the Regulation may be brought into
operation in the following areas
the present viz (1) Bangalore City
Municipality, (2) Mysore City Municipality
(3) Kolar Gold Fields Sanitary Boards
(4) Davanagere (5) the District Head-
quarters Municipalities of Shimoga, Chitaldrug, Kolar
Chikmagalur, Hassan, and Tumkur
It is for orders of the Deputy Commissioners of these
Districts have to be consulted before
the Regulation may be brought into force
in these Town Municipalities

Rate of levy of tax

Under section 3 (2) of the Regulation
the rate of entertainments tax is to
be fixed by the Government but is not
to exceed 25% on all payments for
admission to any entertainment It
is for orders of a schedule of rates may
be put up at a rate of 12½% on
all payments for admission to any
entertainment for the present, to be
levied in all the areas to be notified as
13 suitable rules will be framed as

ntn Sheet

WD 70—GBPM—60 000—13.8.31

The Fisheries Amendment Bill Regs

ML File No of 193 7-33

General and Revenue Secretariat

Subd for approval, as soon as copies of these in force in Bombay & Bengal called for are received here

14 Subd for orders in respect of the final Qs put raised above - 12 (1), (2) & (3) dispd of 21/1/33

15 Please put up a typed copy of the rules as obtaining in Madras making necessary changes regarding

16 A draft Do as long the DC's for information as to the localities where the Regns may be introduced may be also put

17 Orders may be sought when submitting as to the percentage rate

18 Suitable drafts may be prepared & brought up kindly so that they may be submitted for orders in consultation with the Rev Bd

MSK
21/1/33

A Typed copy of the rules with suitable modifications as submitted

A draft Do to the Desc also putup - orde also the note at para 12 (2) supra

As the draft about the rate of Entertainments duty to be levied is Subd for Consideration

This may come after receipt of the information called for

Re Cinema Amusement Tax Regulations
VIII of 1932
[App F III—?

General and Revenue Secretariat | File No 290 of 193

Serial No

1 In regard to the supply and use of Stamps &c, rules have to be framed under Sec 12 (a) of the Regulations for orders of the existing denomination of Stamps (adhesive) should be used or Stamps specially printed for the purposes of this Regulation Arrangements have to be made for getting Stamps, tickets sent to the stamps The Stamp Commissioner will have to be consulted

The rates may relate to Existing Stamps and not to a percentage which will make it necessary to print and issue fresh stamps

2 About the officers authorised to collect the tax and receive returns etc, it is for Consideration if the D Cs of Districts and Sudders of the D Cs of Districts or both the Cases may be noticed in the rules as well to carry out the purposes of the Regulation

3 Under Sec 11 of the Regulation the powers of Officers authorised by Govt to enter and inspect any place of entertainment etc have to be notified for the consideration of any Officer in the employ of the municipality may be permitted to inspect such places also

The person to be appointed by Govt for purpose of entry of place of Entertainment has to be settled An officer who does income tax work is certainly to be preferred

Submitted for orders

26/1/33

5 The D O to the D C Sd if approved be issued and the file given to the Under Secy (Law) for Scrutiny of the rules Action on the other points will be taken soon after scrutiny of rules is over and returned to the U Secy (Law) for instructions to the D C Sd when the file will be transferred

Dept Secy) 26/1/33

Under Secy should look the rules as drafted by the Member in charge and take action on the remaining points as soon as possible

26/1/33

WD 70—GBP I—60 000—1 31

Re Income Tax Rules

File No of 193

2950

To Law Secretary

27/1/30

27/1/30

The draft rules proposed are on the lines of the Rules in force in Madras

It is for consideration whether the rules may not be so worded as to admit of them applicable to local bodies ie Municipal Councils in their areas and the DC Boards in their areas may be local authorities for levy and collection of the tax for this purpose the words local authority may be used in all places where the words by Commissioner are used

In the Rule 16. registers may mean for admission and records of assessments made use of are contemplated and the forms in force in Madras may be adopted

So to regards the extension of the Rules it is submitted that in order avoid temptations to evade places of amusement lying just the limits with a view to escape the

Rules under the Amusements Taxation[illegible]

Serial No

Can, the Regn may be extended to the whole State.
Subs

Pone
30/1/33

31 Subs with typed draft as revised

Pom
4/2/33

3 A set of the Madras rules was obtained from the Madras Secretariat. They follow the Bengal rules mostly

1. Draft rules modelled on these are put up for consideration.

2. Draft Notification bringing the Regulation into force from 1st April 1933 ~~and the~~ in the two City Municipalities and in the Town Municipalities is put up. For the present we may enforce them in these Municipalities. If subsequently the District Boards and the Minor Municipalities desire the extension to their areas Government may consider each application on its merits and pass orders. It is somewhat rarely that entertainments for which charges of 4 annas or above are made for admission, are found in villages or minor Municipalities. Even in Madras, they do not seem to have extended the set to all District Boards and some special directions have been issued in regard to them.

May 9'

3. Notification fixing the rate of tax as 12½ per cent is put up. We may have this uniform rate for all entertainments instead of a sliding scale according to the value of the ticket or a variable scale according to the nature of the entertainment. We may start with 12½, since 25% may be felt as very high in our ~~Province~~ State.

NOTE—Contn Sheet

WD 0246 -GPB—15,000—22-8-32

File No.

4. Rule 6 has been proposed in regard to the manner of consolidation of payments of tax where it is permitted. It may be allowed to be made in quarterly, half-yearly or yearly. The computation will be made on the gross earnings (i.e. the actual admission ~~receipts~~) for the previous quarter, half-year or year as the case may be, on the analogy of the procedure for incometax assessments.

5. Necessary action will have to be taken for the manufacture and sale of special stamps for the purposes. Till suitable stamps are devised and got ready, court fee and receipt stamps may perhaps be used by printing thereon the words "Entertainment Tax".

Ce
4/2/33

Secretary, Board of Revenue
No. 6384

Sec Fee)

Legal Member)

cust
4 2 33

4/2/33

33 I should like to discuss this with the Secretary.

6/2/33

Please see me with [illegible]

34 1. Is applic. from the Hdqrs, K.S. & C. Bombay
~~1 K.S.I. the enclosed~~
2 Copy of Govt's Press Communiqué
re the salary bills:-
(1) Cinemas, theatres, Race courses -
amusements
(2) Hawkers, circuses, theatres
(3) Casual — concerts
(4) Musical Entertainments -
(5) Horse shows -
(6) & Tournaments -

35 Draft Circd
6/2/33

A.S.G.

37 Let effect this order be
issued now
6/2

38 Dr Malkani Rao
has shown me this. As
the matter is very urgent
necessary action may be taken
at once
M.S.K

Dttd no L 5414-21 dated 6.2.33
Govt Bills 13.2.33
7.2.33

Rules under the Mysore Amusements Tax Regulations

Serial No

38 Revised typed drafts (three) submitted

Date 25/2/33

40 Drafts have been revised in the light of the discussion with the DC Bangalore

(Secn Member) CE 25/2

41 Fair drafts of rules & notifications as revised are submitted for perusal

(Secn Member) CE 2/3/33

CE 3/3/33

RCS 3/3/33

42 The draft rules & notifications which have been approved by the Secn Member are for info

(Gen Secy) CE 3/3/33

RS 4/3/33.

43 Keep the minutes L S & M

CE 4/3

44 Issue 4/3

45 Please note the further action taken upon this letter in the Secretariat

NOTE—Contn Sheet

GENERAL SECRETARY'S No

6 MAR

WD 0216 -GPB—15,000—22-8-32

Rules under the

File No 275 of 1932-33 241

Please send copies of the notifications
to the Secretaries of the Race clubs at
Mysore & Bangalore

To the compiler, Mysore Gazette
no L5921/rd dated 13.3.33
Notifies that the Mysore Amusements Tax Regulation
shall come into force in the city of Bangalore
Mysore & Kolar Gold Mining Board Area and in the
towns of Kolar, Tumkur, Harihar, Chickmagalur
Chitaldrug, Davanagere & Shimoga from the first
day of May 1933

To the Compiler, Mysore Gazette
no L5922 rd dated the 13th March 1933.
Notifies that the entertainments tax shall
be charged at the rate of 12½ percent
on the payment for admission subject to
certain conditions

The compiler Mysore gazette
no L5923/rd dated 23.3.33
Notifies certain rules under Secs 12(1) & 13 of
the Mysore Amusements Tax Regulation of 1932
with reference to para 45 supra, it is
stated that proposals received from the
Superintendent of Stamps Manufacturing
Bangalore are under consideration & papers

Rules under the Income Amusements Tax Regulations

General and Revenue Secretariat | Ml File No 275 of 1932-33 | [App F III—2

Serial No

In regard to para 46, copies of rules will be sent as soon as printed copies thereof are received from the Press.

from CS
16/8/33

Please remind the Press that the copies are urgently

ADC 17/3

telephone message sent today.
ADC 20/8/33

Copies rec'd
ADC
1.4.33

✓
B:
ADC
21.4.33

NOTE—Contn Sheet

WD 0216 —GPB—15 000—22-8-32

Appendix F G—1]

SUBJECT,

Section Mel

File No

Serial No

Diary No of letter replied to

No Pol 632

To The Secy to the (Hon'ble the) Resident in Mysore

General and Revenue Secretariat

( )

the *193*

Sir,

Subject Amusement Tax.

Date of issue 4-1-33

Signed by Sec. to H. V. R.

~~The Mysore Amusements Tax Regn has been passed by the Legislative Council & is under promulgation. As certain necessary rules have now to be framed under the Regn,~~ I am ~~directed~~ to request that copies of similar rules in force in Madras, Bengal & Bombay may if there be no objection be promptly obtained & transmitted to this Govt for reference, as early as convenient.

I have &c

I am directed to state that the Entertainments and Amusements tax will become leviable from 1st July 1933 and suitable rules will have to be framed early to give effect to the provisions of the Regn which is under promulgation.

List of enclosures

Copied by

Examined by

Asst. to Secy to Govt

MAB

3rd January 1933.

H.V. Ramaswami, Esq., M.A., B.L.,

General

Subject:-Amusement Tax.

I am directed to state that tax on Entertainment and Amusements will become leviable by the State from 1st April 1933 and suitable rules will have to be framed early to give effect to the previsions of the Regulation which is under premulgation. I am to request that copies of similar rules in force in Madras, Bengal and Bombay, may, if there be no objection, be kindly obtained and transmitted to this Government for reference, as early as convenient

I have the honour to be,

Sir,

Your most obedient servant,

General Secretary to Government.

Aga/2

Law(Legislative)Department
Fort St.George,
23rd January 1933.

D.O.No.77-2

My dear Subrahmanya Ayyar,

With reference to your D.O.No.P.3884 dated the 12th January 1933, I enclose copies of rules and general orders issued under the Madras Local Authorities Entertainments Tax Act(Act V of 1927).

Yours sincerely,

P N Viswanatha Rao

To M.R.Ry. C.Subrahmanya Ayyar Avargal,
Under Secretary to Government of H.H.the Maharaja of Mysore,
General and Revenue Secretariat,Bangalore(with encls.)

m.k.r.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat

No. R. 52[illegible]2/ML Dated Bangalore, 6th February 1933 xxx

IMMEDIATE.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore,
Law Department

General xxx

To

The Deputy Commissioners,

.....[illegible]..... Districts.

SIR,

In connection with the question of the enforcing of the provisions of the Mysore Amusements Tax Regulation 1932, I am directed to request that information in regard to the following particulars may kindly be furnished within a week as it is proposed to bring the levy of the tax into effect from 1st April 1933.

It is proposed to extend this Regulation for the present to the Cities of Bangalore, Mysore, Kolar Gold Fields, District Headquarter Towns and Davanagere.

1. Existing places of amusement in the above towns and the rates of admission for different classes of entertainments.

The following are some of the classes of entertainments usually found :-

Permanent.- Cinemas, Theatres, Race Courses if any.

Temporary or casual.
(2) Travelling Cinemas and theatres.
(3) Concerts.
(4) Musical entertainments.
(5) Flower shows.
(6) Tournaments.

The matter may kindly be treated as urgent.

I have the honour to be,
Sir,
Your most obedient servant,

For General Secretary to Government.

Appendix F G—1]

SUBJECT

Section Mk.

File No

Serial No

Diary No of letter replied to

No 5214-21

To The Dy Commissioner of Ex-

Sir,

In connection with the question of enforcing the provisions of the Luxury Amusements Tax Act, 1932, I am directed to request you that information in regard to the following particulars may kindly be furnished with in a week as it is proposed to bring the levy of the tax into effect from 1st April 1933

1 Existing places of amusement in the above towns and the rates of admission for different classes of

General and Revenue Secretariat

( )

the *193*

Date of issue 6 2 33

Signed by Mr C. Subbrahmanya Iyer

List of enclosures .

Copied by

Examined by .....

Entertainments ~~and~~

~~Exhibitions~~ Cinemas, Theatres, Race Courses if any

(2) Travelling Cinemas & Theatres

(3) Concerts

(4) Musical entertainments

(5) Flower Shows

(6) Tournaments

In all the above cases information may be furnished whether the amusement etc is temporary or permanent

The matter may kindly be treated as urgent

I have etc

Secy to Govt

Local Govt

NOTIFICATION.

In exercise of the powers conferred by sub section (2) of Section 3 of the Amusements Tax Regulation, VIII of 1932, the Government of H.H. the Maharaja are pleased to direct that the entertainments tax shall be charged at 12½ per cent, subject to the condition that where the amount of tax on the payment for admission, subject to calculated at the above rate is calculated at the above rate in calculating the amount of tax fractions below ½ anna will not be taken into account and fractions above ½ anna will be calculated as one anna.

By order,

Secretary to Government,
Development Department.

To

The Compiler, Mysore Gazette for publication.

Letter No.O/1411-E., dated the 7th February 1933, from the Under Secretary to the Government of Bombay, Revenue Department, to the Secretary to the Hon ble the Resident in Mysore.

Bombay Entertainments Duty Act.
Rules under the ----.
Supply of copies of -,

With reference to your letter, No.520/161-1931, dated the 20th January 1933, I am directed by the Governor in Council to forward to you, for transmission to the Mysore Government. two copies of the document noted in the margin which contairs the rules framed by this Government under the Bombay Entertainments Duty Act.

Bay Government Notification,)
No.4345-E-III, dated 25th January,)
1923.)

---:O:---

"C O P Y"

SUPERINTENDENT, RESIDENT'S OFFICE.

NOTIFICATION

In exercise of the powers conferred by
4726/32 p632
MR B PUTTAIYA, B A, SUPERINTENDENT
MYSORE GOVERNMENT PRESS, Bangalore 2/3/ 1933
i 13 of the Mysore Amusement
932, and all other powers
n in this behalf, th
highness the Maharaja are
make the following rules:-

Dear Sir,

I return herewith the file of papers you kindly gave me the other day re Stamps for Entertainment Tax

I have sent out some enquiries for Samples, Cost, etc I shall see you as soon as I get full information

Yours Sincerely
Boluswamy

To
C Subrahmanya Esq Bar-at-Law
Under Secy to Govt
Law Dept
GRS

ES

I.

ions.

rpose of these rules

rtainment" shall include a
inments held on any one day
rise to sunrise.
ty Commissioner" shall mean
sioner of the district within
inment is held.

er II.

and Returns.

2. The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainments tax under the provisions of sub section (3) of section 3 of the said Regulation shall not issue or cause or permit to be issued any ticket being a ticket authorizing any person to be admitted on payment to the entertainment, unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on such ticket.

For the purpose of this rule 'price of admission' means the price inclusive of the amount of the tax and there shall be marked on every such ticket a statement that the price marked thereon includes the tax.

3. Any such proprietor shall within seven days from the date of an entertainment furnish to the Deputy Commissioner a return showing (separately for each class of payments) the gross sum received by him on account of payment for admission to the entertainment.

4. The proprietor shall also forward to the Deputy Commissioner a return showing the number and classes of season tickets issued, the perio for which such tickets are available and the gross sum realized thereby, at such times as th Deputy Commissioner may determine.

5. The proprietor shall pay the amount of the tax due to the Deputy Commissioner at such time and in such manner as he may fix.

6. The tax payable may be consolidated under sub section 3 of section 3 for a period of one year at a time, and the consolidated amount shall be computed at one-ninth of the gross sum received by the proprietor on account of payments for admission to the entertainment in the previous year and levied in advance or in such instalments as may be fixed by the Deputy Commissioner.

Chapter III.

Manner of payment of the Entertainments Tax

7. The rules in this chapter shall apply to all entertainments except entertainments the

the proprietors of which have compounded the tax payable under sub section (3) of section 3 of the Regulation or made the arrangements specified in the proviso to sub section (b) of section 4 of the Regulation.

8. In the rules contained in this Chapter 'admission' to an entertainment and all cognate expressions shall include the admission on payment of a person admitted to one part of a place of entertainment to -

(a) another part thereof subsequently, and

(b) any seat or other accommodation in the place of entertainment.

9. Save as provided by these rules no person shall mark or cause or permit to be marked in any manner any stamp referred to in clause (a) of section 4 of the Regulation.

10. The proprietor shall not issue or cause or permit to be issued any ticket being a ticket authorizing any person to be admitted to any entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on the ticket.

For the purpose of this rule 'price of admission' means the price exclusive of the entertainments tax and there shall be marked on every such ticket a statement that the price marked thereon excludes the entertainments tax.

11. The proprietor shall not issue or cause permit to be issued to any person any stamp referred to in clause (a) of section 4 of the Regulation otherwise than securely fixed to a

a ticket issued for the purpose of authorizing admission to the entertainment.

12. The proprietor shall not on any payment for admission to the entertainment being made, issue or cause or permit to be issued in respect of that payment any ticket authorizing admission to the entertainment other than a ticket to which is affixed a stamp denoting the proper amount of entertainments tax chargeable in respect of that payment.

13(1) Save as provided by these rules, no stamp affixed to a ticket and denoting the proper entertainmen s tax payable in respect thereof shall be defaced, cut, torn or diminished before the ticket to which it is so affixed is issued and the proprietor shall not admit or cause or permit to be admitted any person to the entertainment by virtue of a ticket bearing a stamp which has been defaced, cut, torn or diminished.

(2) No person being a holder of a ticket to which a stamp is affixed, issued for the purpose of authorizing admission to an entertainment shall deface, cut, tear, or diminish the stamp or cause or permit it to be defaced, cut, torn or diminished.

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainmen deliver the ticket with the stamp affixed, to th person who is collecting the tickets.

(4) When a ticket is so collected the proprietor shall forthwith deface the stamp on

on the ticket by tearing the ticket into two portions across the stamp and shall return one portion of the ticket to the person to be admitted to the entertainment and sh ll retain an keep until midday following the conclusion of the entertainment the other portion thereof and shall then destory it.

14(1). Where any ticket purporting or intende to authorize the admission to the entertainmen o more than one person is ~~xxxx~~ issued, the ticket ~~shall~~ be clearly marked with the number of person so authorized to be admitted and th total price charged for the ticket and the proprietor shall not admit or cause or permit to be admitted to the entertainment by virtue of that ticket a greater number of persons than that marked on the ticket.

(2) For the purpose of calculating the entertainments tax chargeable in such a case, there shall be deemed to be as many payments for admission as there are persons authorized to be admitted under the ticket and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorized.

For the purpose of this rule two children under 12 years of age each shall be considered to be ~~x~~ equivalent to one person.

15. (1) Where the duty is calculated on a lumpsum paid for a season ticket or for a ticket authorizing admission to any entertainment durir a certain period of time, ~~xx~~ the ticket shall, before being issued, be marked with the name of the person to whom it is to be issued.

(2) Before any such season or other ticket is issued, a stamp denoting the proper amount of entertainment tax chargeable thereon shall be affixed thereto and the proprietor shall deface the stamp or cause it to be defaced by writing in ink on the face thereof the date of issue of the ticket and any stamp so defaced shall not be required to be defaced again at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of rule 12.

16. The proprietor shall not admit or cause or permit to be admitted any person to the entertainment without payment unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked 'complimentary' or 'free' or of a badge recognised by the proprietor as entitling the holder thereof so to be admitted. No person shall obtain admission to an entertainment without payment unless he is the holder of such ticket, document or badge.

17. The proprietor shall definitely demarcate and partition off the several parts of a place of entertainment where the price of admission for each part varies.

18. The proprietor shall not admit or cause or permit to be admitted any person from one part of a place of entertainment to another part carrying a higher price of admission, unless the person obtains another ticket for the difference between the prices of admission of the two parts, or a

ticket or document entitling him to be admitted without payment of the difference and clearly indicated thereon as being a concession.

19. The Deputy Commissioner may, for the protection of revenue, require a proprietor to keep registeres of payments for admission and records of stamps denoting the entertainments tax purchased and used, in the forms annexed hereto and to issue tickets in such form and manner as he may prescribe and it shall be the duty of the proprietor to comply with such requirements.

20. (1) The proprietor shall,at all reasonable times, on demand by any officer appointed by the Deputy Commissioner in this behalf produce or cause to be produced to that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of tickets and all stamps for the time being in his possession and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

(2) A person who has been admitted to an entertainment shall upon the demand made by any officer appointed by the Deputy Commissioner in this behalf during the course or or immediately before or after the entertainment, produce to such officer the ticket, badge or document by virtue of which he was admitted to the portion of a ticket bearing a stamp defaced in accordance with

sub-rule (4) of rule 13 by virtue of which ticket he was admitted.

21. Adhesive stamps of the denominations noted in the margin shall be stocked by the Supt.of Stamps and in the Dt. Treasuries,and shall be issued on payment.

(i) Half anna
(ii) One anna
(iii) Two annas
(iv) Four annas
(v) Eight annas.

22. The Deputy Commissioner may appoint such number of venders of the stamps as may be necessary.

CHAPTER V.

Refund of value of unused stamps.

23. When the proprietor of any entertainment is possessed of stamps issued for the purpose of the collection of the entertainments tax which have not been cut,torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended but for which he has no immediate use, the Deputy Commissioner shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee, or portion of a rupee on the aggregate value of the stamps if there are more than one, upon such person delivering up the same to be cancelled and proving to the satisfaction of the Deputy Commissioner,

(a)that such stamp or stamps were purchased by such person with a bona fide intention to use them; and

(b) that he has paid the full price thereof:

Provided that no refund shall be made where the total value of the stamp or stamps delivered by such person on any one occasion is less than one rupee.

Explanation.-For the purpose of this rule the distinctive mark of the Deputy Commissioner surcharged on such stamps shall not be deemed to be a defacement.

24. All unused stamps which have been returned and in respect of which a refund has been made under rule 19 may be re-issue for their face value by the Deputy Commissioner.

By Order,

Secretary to Govt.
Development Dept.

To

The Compiler, Mysore Gazette for publication.

ANNEXURE.

F o r m I.

(See Rule .... 17)

Theatre

Cinema.

REGISTER OF ENTERTAINMENTS TAX STAMPS.

Denomination of stamp .....

Date.	Number of stamps received.	Number of stamps issued.	Balance on hand.	Remarks.
1	2	3	4	5.

F o r m II.

(See rule 17.).

Theatre

C i n e m a

STATEMENT OF TICKETS SOLD.

Performance.- D a t e.-

Price of admission.	Sl.No.of tickets issued.	No.of tickets sold.	No.of complimentary or free tickets issued.	Amount recd.on account of tickets s o l d.	Amount of the entertainments t a x.	Remarks.
1	2	3	4	5	6	7
		Total.	-------	-----		

Signed.

NOTIFICATION

In exercise of the powers conferred by section 12 (1) and 13 of the Mysore Amusement Tax Regulation, 1932, and all other powers enabling them them in this behalf, the Government of His Highness the Maharaja are hereby pleased to make the following rules:-

RULES

Chapter I.

Definitions.

1. For the purpose of these rules

(a) "entertainment" shall include a series of entertainments held on any one day reckoned from sunrise to sunrise.

(b) "Deputy Commissioner" shall mean the Deputy Commissioner of the district within which the entertainment is held.

Chapter II.

Accounts and Returns.

3. The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainments tax under the provisions of sub section (3) of section 3 of the said Regulation shall not issue or cause or permit to be issued any ticket being a ticket authorizing any person to be admitted on payment to the entertainment, unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on such ticket.

For the purpose of this rule 'price of admission' means the price inclusive of the amount of the tax and there shall be marked on every such ticket a statement that the price marked thereon includes the tax.

4. Any such proprietor shall within seven days from the date of an entertainment furnish to the Deputy Commissioner a return showing (separately for each class of payments) the gross sum received by him on account of payments for admission to the entertainment.

5. The proprietor shall also forward to the Deputy Commissioner a return showing the number and classes of season tickets issued, the period for which such tickets are available and the gross sum realized thereby, at such times as the Deputy Commissioner may determine.

6) The proprietor shall pay the amount of the tax due to the Deputy Commissioner in advance at such times and in such manner as ~~he~~ may fix.

2. The tax payable ~~may be~~ consolidated under sub section(3) of section 3 ~~for a period of one year at a time, and~~ the consolidated amount shall be computed at one-ninth of the gross sum received by the proprietor on account of payments for admission to the entertainment in the previous year. ~~and levied in advance or in such instalments as may be fixed by the Deputy Commissioner~~.

Chapter III.

~~Manner of~~ Payment of the Entertainments Tax.

7. The rules in this chapter shall apply to all entertainments except entertainments the

the proprietors of which have been permitted by a Commissioner ~~compounded the tax payable~~ under sub section (3) of section 3 ~~of the Regulation~~ or made the arrangements specified in the proviso to sub section (b) of section 4 ~~of the Regulation.~~

8. In the rules contained in this Chapter 'admission to an entertainment' and all cognate expressions shall include the admission on payment, of a person admitted to one part of a place of entertainment to -

(a) another part thereof subsequently, and

(b) any seat or other accommodation in the place of entertainment.

9. Save as provided by these rules no person shall mark or cause or permit to be marked in any manner any stamp referred to in clause (a) of section 4 ~~of the Regulation.~~

10. The proprietor shall not issue or cause or permit to be issued any ticket being a ticket authorizing any person to be admitted to any entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on the ticket.

For the purpose of this rule 'price of admission' means the price exclusive of the entertainments tax and there shall be marked on every such ticket a statement that the price marked thereon excludes the entertainments tax.

11. The proprietor shall not issue or cause or permit to be issued to any person any stamp referred to in clause (a) of section 4 ~~of the Regulation~~ otherwise than securely fixed to a

Explanation.-For the purpose of this rule the distinctive mark of the Deputy Commissioner surcharged on such stamps shall not be deemed to be a defacement.

24. All unused stamps which have been returned and in respect of which a refund has been made under rule 19 may be re-issued for their face value by the Deputy Commissioner.

By Order,

Secretary to Govt
Development Dept.

To

The Compiler, Mysore Gazette for publication.

CHAPTER V.

Delegation of Powers.

25. The Deputy Commissioner shall have power to - (

(a) approve of the arrangements specified under the proviso to section 4, prescribe the returns thereunder and the amount and nature of the security to be given;

(b) grant refunds under the provisions of section 9, and

(c) authorise any officer subordinate to him to make inspection under section 11.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 9th March *1933*

No. 2182 Enclos
161-1931.

GEN. & REV SECTT.
3945
13 MAR 1933
L. S G BRANCH

A copy of the marginally* noted letter, with enclosure, is forwarded with compliments, to the General Secretary to the Government of H H the Maharaja Mysore, in continuation of endorsement from this office No.1461, dated the 25th February 1933

*No 4596-a-42-L.&M.,
dated the 13th February, 1933,
from the Government of Madras, Local Self Government Department

Subject proposal
The enumerated rules referred to in the enclosure were received & placed in the file. The Rules under the Amusements Act Rep. VIII of 1932 are in the file. The file is before the Executive. This will be placed in that file
for 14.3.33
3/3/33

for Secretary to the Resident.

SUPERINTENDENT, RESIDENT'S OFFICE.

169-23-6 1930—5 000—RPB

L 5921/Rel.
13/3/33

Notification.

In exercise of the powers conferred by Sub Section (3) of section 1 of the Mysore Amusements Tax Regulation, 1932, the Government of His Highness the Maharaja are pleased to direct that the Regulation shall come into force in the cities of Mysore and Bangalore, in the Kolar Gold Field Sanitary Board area, in the towns of Kolar, Tumkur, Hassan, Chikmagalur, Chitaldrug, Davangere, and Shimoga from the first day of May 1933.

By order,

General Secretary to Government,
~~Dev. Deptt.~~

To

The Compiler, Mysore Gazette,
for publication.

B.K.H.

Extra

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat,

No L. 5921/Rul. Dated, Bangalore, 13th March 193 3

NOTIFICATION

In exercise of the powers conferred by Sub Section (3) of Section 1 of the Mysore Amusements Tax Regulation, VIII of 1932, the Government of His Highness the Maharaja are pleased to direct that the Regulation shall come into force in the cities of -- Mysore and Bangalore, in the Kolar Gold Fields Sanitary Board area, and in the towns of Kolar, Tumkur, Hassan, Chikmagalur, Chitaldrug, Davangere and Shimoga from the first day of May 1933.

By Order,

Ashwathappa

Rao Bahadur Secretary to Government.

To

The Compiler, Mysore Gazette, for publication.

ml275-32-1

NOTIFICATION

No L. 5921—Ml , dated Bangalore, 13th March 1933

In exercise of the powers conferred by sub-section (3) of section 1 of the Mysore Amusements Tax Regulation VIII of 1932, the Government of His Highness the Maharaja are pleased to direct that the Regulation shall come into force in the Cities of Mysore and Bangalore, in the Kolar Gold Fields Sanitary Board Area, and in the Towns of Kolar, Tumkur, Hassan, Chikmagalur, Chitaldrug, Davangere and Shimoga from the first day of May 1933

By Order,
R RANGA RAO,
Secretary to Government
General Department

L. 5922/me

Draft. 13/3/33

NOTIFICATION.

In exercise of the powers conferred by sub section (2) of Section 3 of the Amusements Tax Regulation, VIII of 1932, the Government of His Highness the Maharaja are pleased to direct that the entertainments tax shall be dharged at the rate of 12½ per cent on the payment for admission subject to the condition that in the determination of the amount of the tax on each payment for admission fractions of an anna less than 6 pies shall be disregarded and fractions of an anna exceeding 6 pies shall be regarded as one anna.

By Order,

General Secretary to Govt.,
Development Department.

To

The Compiler, Mysore Gazette for publication

Extra

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat,

No L.S-922/ml

Dated, Bangalore, 13th March 1933

NOTIFICATION

In exercise of the powers conferred by Sub Section (2) of Section 3 of the Amusements Tax Regulation, VIII of 1932, the Government of His Highness the Maharaja are pleased to direct that the entertainments tax shall be charged at the rate of -- 12½ per cent on the payment for admission subject to the condition that, in the determination of the amount of the tax on each payment for admission, fractions of an anna less than 6 pies -- shall be disregarded and fractions of an anna exceeding 6 pies shall be regarded as one anna.

Order,

Asubbarao

for General Secretary to Government.

To

The Compiler, Mysore Gazette, for publication.

L.S-923/ml. Dy 13/3/33

NOTIFICATION.

In exercise of the powers conferred by section 12 (1) and 13 of the Mysore Amusement Tax Regulation, 1932, and all other powers enabling them in this behalf, the Government of His Highness the Maharaja are hereby pleased to make the following rules -

RULES.

Chapter I.

Definitions

1. For the purpose of these rules.

(a) "entertainment" shall include a series of entertainments held on any one day reckoned from sunrise to sunrise

(b) "Deputy Commissioner" shall mean the Deputy Commissioner of the district within which the entertainment is held.

(c) Section means a Section of the Mysore Amusement Tax Regulation.

Champter II.

Payment of tax otherwise than by Stamps

2. In cases where the tax payable is permitted to be consolidated under sub sec (3) of section 3, such permission shall have effect for one year at a time and the consolidated amount shall be computed at one ninth of the gross sum received by the proprietor on account of payments for admission to the entertainment in the previous year.

3. The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainments tax under the provisions of sub section (3) of section 3, shall no

ml275-32-I

NOTIFICATION

No L 5922—Ml, dated Bangalore, 13th March 1933

In exercise of the powers conferred by sub section (2) of section 3 of the Amusements Tax Regulation, VIII of 1932, the Government of His Highness the Maharaja are pleased to direct that the entertainments tax shall be charged at the rate of 12½ per cent on the payment for admission subject to the condition that, in the determination of the amount of the tax on each payment for admission, fractions of an anna less than six pies shall be disregarded and fractions of an anna exceeding six pies shall be regarded as one anna

By Order,
R RANGA RAO,
Secretary to Government,
General Department

L.S-923/Rul. Dy 13/3/33

NOTIFICATION.

In exercise of the powers conferred by section 12 (1) and 13 of the Mysore Amusement Tax Regulation, 1932, and all other powers enabling them in this behalf, the Government of His Highness the Maharaja are hereby please to make the following rules -

RULES.

Chapter I.

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3. The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainments tax under the provisions of sub section (3) of section 3, shall no

issue or cause or permit to be issued any ticket being a ticket authorising any person to be admited on payment to the entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on such ticket.

For the purpose of this rule 'price of admission' means the price inclusive of the amount of the tax and there shall be marked on every such ticket a statement that the price marked thereon includes the tax

4. Any such proprietor shall within seven days from the date of an entertainment furnish to the Deputy Commissioner a return showing (separately for each class of payment the gross sum received by him on account of payments for admission to the entertainment

5. The proprietor shall also forward to the Deputy Commissioner a return showing the number and classes of season tickets issued, the period for which such tickets are available and the gross sum realized thereby, at such times as the Deputy Commissioner may determine.

6. The proprietor shall pay the amount of the tax due to the Deputy Commissioner in advance at such times and in such manner as the Government may fix.

Chapter III.

Payment of the entertainments Tax by Sta

7. The rules in this chapter shall apply to all entertainments except entertainments t

the proprietors of which have been permitted to pay a consolidated tax under sub section (3) of section 3 or made the arrangements specified in the proviso to sub section (b) of section 4.

8. In the rules contained in this Chapt-- admission to an entertainment' and all cognate expressions shall include the admission on payment, of a person admitted to one part of a place of entertainment to -

(a) another part thereof subsequently, and

(b) any seat or other accommodation in the place of entertainment.

9. Save as provided by these rules no person shall mark or cause or permit to be marked in any manner any stamp referred to in clause (a) of section 4.

10. The proprietor shall not issue or cause or permit to be issued any ticket being a ticket authorizing any person to be admitted to any entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on the ticket.

For the purpose of this rule 'price of admission' means the price exclusive of the entertainments tax and there shall be marked on every such ticket a statement that the price marked thereon excludes the entertainments tax.

11. The proprietor shall not issue or cause or permit to be issued to any person any stamp referred to in clause (a) of section 4 otherwise than securely fixed to a ---

a ticket issued for the purpose of authorizing admission to the entertainment.

12. The proprietor shall not on any payment for admission to the entertainment being made, issue or cause or permit to be issued in respect of that payment any ticket authorizing admission to the entertainment other than a ticket to which is affixed a stamp denoting the proper amount of entertainments tax chargeable in respect of that payment.

13(1) Save as provided by these rules, no stamp affixed to a ticket and denoting the proper entertainment's tax payable in respect thereof shall be defaced, cut, torn or diminished before the ticket to which it is so affixed is issued and the proprietor shall not admit or cause or permit to be admitted any person to the entertainment by virtue of a ticket bearing a stamp which has been defaced, cut, torn or diminished.

(2) No person being a holder of a ticket to which a stamp is affixed, issued for the purpose of authorizing admission to an entertainment shall deface, cut, tear, or diminish the stamp or cause or permit it to be defaced, cut, torn or diminished.

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainment deliver the ticket with the stamp affixed, to the person who is collecting the tickets.

(4) When a ticket is so collected the proprietor shall forthwith deface the stamp on

on the ticket by tearing the ticket into two portions across the stamp and shall return one portion of the ticket to the person to be admitted to the entertainment and shall retain and keep until midday following the conclusion of the entertainment the other portion thereof and shall then destory it.

14(1). Where any ticket purporting or intended to authorize the admission to the entertainment of more than one person is ~~xxxxx~~ issued, the ticket shall be clearly marked with the number of persons so authorized to be admitted and the total price charged for the ticket and the proprietor shall not admit or cause or permit to be admitted to the entertainment by virtue of that ticket a greater number of persons than that marked on the ticket.

(2) For the purpose of calculating the entertainments tax chargeable in such a case, there shall be deemed to be as many payments for admission as there are persons authorized to be admitted under the ticket and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorized.

For the purpose of this rule two children under 12 years of age each shall be considered to be ~~x~~ equivalent to one person.

15. (1) Where the ~~duty~~ Tax is calculated on a lumpsum paid for a season ticket or for a ticket authorizing admission to any entertainment during a certain period of time, ~~xx~~ the ticket shall, before being issued, be marked with the name of the person to whom it is to be issued.

(2) Before any such season or other ticket is issued, a stamp denoting the proper amount of entertainment tax chargeable thereon shall be affixed thereto and the proprietor shall deface the stamp or cause it to be defaced by writing in ink on the face thereof the date of issue of the ticket and any stamp so defaced shall not be required to be defaced again at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of rule 12.

16. The proprietor shall not admit or cause or permit to be admitted any person to the entertainment without payment unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked 'complimentary' or 'free' or of a badge recognised by the proprietor as entitling the holder thereof so to be admitted. No person shall obtain admission to an entertainment without payment unless he is the holder of such ticket, document or badge.

17. The proprietor shall definitely demarcate and partition off the several parts of a place of entertainment where the price of admission for each part varies.

18. The proprietor shall not admit or cause or permit to be admitted any person from one part of a place of entertainment to another part carrying a higher price of admission, unless the person obtains another ticket for the difference between the prices of admission of the two parts, or a

with a clear indication thereon that it is a concession

ticket or document entitling him to be admitted without payment of the difference. ~~and clearly indicated thereon as being a concession~~.

19. The Deputy Commissioner may, for the protection of revenue, require a proprietor to keep registers of payments for admission and records of stamps denoting the entertainments tax purchased and used, in the forms annexed hereto and to issue tickets in such form and manner as he may prescribe and it shall be the duty of the proprietor to comply with such requirements.

20 (1) The proprietor shall,at all reasonable times, on demand by any officer appointed by the Deputy Commissioner in this behalf produce or cause to be produced to that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of tickets and all stamps for the time being in his possession and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

(2) A person who has been admitted to an entertainment shall upon the demand made by any officer appointed by the Deputy Commissioner in this behalf during the course or or immediately before or after the entertainment, produce to such officer the ticket, badge or document by virtue of which he was admitted ~~to~~ or the portion of a ticket bearing a stamp defaced in accordance with

sub-rule (4) of rule 13 by virtue of which ticket he was admitted.

21. Adhesive stamps of the denominations noted in the margin shall be stocked by the Supt.of Stamps and in the Dt. Treasuries,and shall be issued on payment.

(i) Half anna
(ii) One anna
(iii) Two annas
(iv) Four annas
(v) Eight annas
(vi) one rupee

22. The Deputy Commissioner may appoint such number of vendors of the stamps as may be necessary

CHAPTER IV.

Refund of value of unused stamps.

23. When the proprietor of any entertainment is possessed of stamps issued for the purpose of the collection of the entertainments tax which have not been cut,torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Deputy Commissioner shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee, or portion of a rupee on the aggregate value of the stamps if there are more than one, upon such person delivering up the same to be cancelled and proving to the satisfaction of the Deputy Commissioner,

(a) that such stamp or stamps were purchased by such person with a bona fide intention to use them, and

(b) that he has paid the full price thereof.

Provided that no refund shall be made where the total value of the stamp or stamps delivered by such person on any one occasion is less than one rupee.

Explanation.-- For the purpose of this rule the distinctive mark of the Deputy Commissioner surcharged on such stamps shall not be deemed to be a defacement.

24. All unused stamps which have been returned and in respect of which a refund has been made under rule 19 may be re-issued for their face value by the Deputy Commissioner.

Chapter V.

Delegation of Powers.

25. The Deputy Commissioner shall have power to

(a) approve of the arrangements specified under the proviso to section 4, and prescribe the returns thereunder and the amount and nature of the security to be given,

(b) grant refunds under the provisions of section 9, and

(c) authorise any officer subordinate to him to make inspection under section 11.

By order,

4/3/33

Secretary to Govt.,
General ~~Development Dept't.~~

To

The Compiler, Mysore Gazette.

ANNEXURE.

F o r m I.

(See Rule .... 19)

Theatre

Cinema.

REGISTER OF ENTERTAINMENTS TAX STAMPS.

Denomination of stamp .....

Date.	Number of stamps received.	Number of stamps issued.	Balance on hand.	Remarks.
1	2	3	4	5.

F o r m II.

(See rule 19.).

Theatre

C i n e m a

STATEMENT OF TICKETS SOLD

Performance.- D a t e.-

Price of admission.	Sl.No.of tickets issued.	No.of tickets sold.	No.of complimentary or free tickets issued	Amount recd.on account of tickets s o l d.	Amount of the entertainments t a x.	Remarks.
1	2	3	4	5	6	7
			Total.	-------	-----	

Signed.

ml 275-323

NOTIFICATION

No. L 5923—Ml , dated Bangalore, 13th March 1933

In exercise of the powers conferred by section 12 (1) and 13 of the Mysore Amusements Tax Regulation VIII of 1932, and all other powers enabling them in this behalf, the Government of His Highness the Maharaja are hereby pleased to make the following rules —

RULES

CHAPTER I

DEFINITIONS

1 For the purpose of these rules,--

(*a*) "Entertainment" shall include a series of entertainments held on anyone day reckoned from sunrise to sunrise

(*b*) "Deputy Commissioner" shall mean the Deputy Commissioner of the district within which the entertainment is held

(*c*) "Section" means a section of the Mysore Amusements Tax Regulation

CHAPTER II

PAYMENT OF TAX OTHERWISE THAN BY STAMPS

2 In cases where the tax payable is permitted to be consolidated under sub-section (3) of section 3, such permission shall have effect for one year at a time and the consolidated amount shall be computed at one-ninth of the gross sum received by the proprietor on account of payments for admission to the entertainment in the previous year

3 The proprietor of an entertainment who has been allowed to make a consolidated payment of the entertainments tax under the provisions of sub section (3) of section 3 shall not issue or cause or permit to be issued any ticket being a ticket authorising any person to be admitted on payment to the entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on such ticket

For the purpose of this rule, 'price of admission means the price inclusive of the amount of the tax and there shall be marked on every such ticket a statement that the price marked thereon includes the tax

4 Any such proprietor shall, within seven days from the date of an entertainment, furnish to the Deputy Commissioner a return showing (separately for each clause of payment) the gross sum received by him on account of payments for admission to the entertainment

5 The proprietor shall also forward to the Deputy Commissioner a return showing the number and classes of season tickets issued, the period for which such tickets are available and the gross sum realized thereby, at such times as the Deputy Commissioner may determine

6 The proprietor shall pay the amount of the tax due to the Deputy Commissioner in advance at such times and in such manner as the Government may fix.

CHAPTER III

Payment of the Entertainments Tax by Stamps

7 The rules in this chapter shall apply to all entertainments except entertainments the proprietors of which have been permitted to pay a consolidated tax under sub-section (3) of section 3 or made the arrangements specified in the proviso to sub-section (b) of section 4

8 In the rules contained in this Chapter, 'admission to an entertainment' and all cognate expressions shall include the admission on payment of a person admitted to one part of a place of entertainment to—

(*a*) another part thereof subsequently, and

(*b*) any seat or other accommodation in the place of entertainment

9 Save as provided by these rules, no person shall mark or cause or permit to be marked in any manner any stamp referred to in clause (a) of section 4

10 The proprietor shall not issue or cause or permit to be issued any ticket being a ticket authorising any person to be admitted to any entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on the ticket

For the purpose of this rule, 'price of admission means the price exclusive of the entertainments tax and there shall be marked on every such ticket a statement that the price marked thereon excludes the entertainments tax

11 The proprietor shall not issue or cause or permit to be issued to any person any stamp referred to in clause (a) of section 4 otherwise than securely fixed to a ticket issued for the purpose of authorising admission to the entertainment

12 The proprietor shall not, on any payment for admission to the entertainment being made, issue or cause or permit to be issued in respect of that payment any ticket authorising admission to the entertainment other than a ticket to which is affixed a stamp or stamps denoting the proper amount of entertainments tax chargeable in respect of that payment

13 (1) Save as provided by these rules, no stamp affixed to a ticket and denoting the proper entertainments tax payable in respect thereof shall be defaced, cut, torn or diminished before the ticket to which it is so affixed is issued and the proprietor shall not admit or cause or permit to be admitted any person to the entertainment by virtue of a ticket bearing a stamp which has been defaced, cut, torn or diminished

(2) No person being a holder of a ticket to which a stamp is affixed, issued for the purpose of authorising admission to an entertainment, shall deface, cut, tear, or diminish the stamp or cause or permit it to be defaced, cut, torn or diminished

(3) The proprietor shall collect the tickets of all persons about to be admitted to the entertainment and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainment deliver the ticket with the stamp affixed to the person who is collecting the tickets

(4) When a ticket is so collected, the proprietor shall forthwith deface the stamp on the ticket by tearing the ticket into two portions across the stamp and shall return one portion of the ticket to the person to be admitted to the entertainment and shall retain and keep until midday following the conclusion of the entertainment the other portion thereof and shall then destory it.

14 (1) Where any ticket purporting or intended to authorise the admission to the entertainment of more than one person is issued, the ticket shall be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket and the proprietor shall not admit or cause or permit to be admitted to the entertainment by virtue of that ticket a greater number of persons than that marked on the ticket

(2) For the purpose of calculating the entertainments tax chargeable in such a case, there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of the persons so authorised

For the purpose of this rule, two children under 12 years of age each shall be considered to be equivalent to one person

15 (1) Where the tax is calculated on a lumpsum paid for a season ticket or for a ticket authorising admission to any entertainment during a certain period of time, the ticket shall, before being issued, be marked with the name of the person to whom it is to be issued

(2) Before any such season or other ticket is issued, a stamp denoting the proper amount of entertainments tax chargeable thereon shall be affixed thereto and the proprietor shall deface the stamp or cause it to be defaced by writing in ink on the face thereof the date of issue of the ticket and any stamp so defaced shall not be required to be defaced again at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of rule 12

16 The proprietor shall not admit or cause or permit to be admitted any person to the entertainment without payment unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked 'complimentary' or 'free' or of a badge recognised by the proprietor as entitling the holder thereof so to be admitted No person shall obtain admission to an entertainment without payment unless he is the holder of such ticket, document or badge

17 The proprietor shall definitely demarcate and partition off the several parts of a place of entertainment where the price of admission for each part varies

18 The proprietor shall not admit or cause or permit to be admitted any person from one part of a place of entertainment to another part carrying a higher price of admission, unless the person obtains another ticket for the difference between the prices of admission of the two parts, or a ticket or document with a clear indication thereon that it is a concession entitling him to be admitted without payment of the difference

19 The Deputy Commissioner may, for the protection of revenue, require a proprietor to keep registers of payments for admission and records of stamps denoting the entertainments tax purchased and used in the forms annexed hereto and to issue tickets in such form and manner as he may prescribe and it shall be the duty of the proprietor to comply with such requirements

20 (1) The proprietor shall, at all reasonable times, on demand by any officer appointed by the Deputy Commissioner in this behalf, produce or cause to be produced to that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of tickets and all stamps for the time being in his possession and shall allow the officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry

(2) A person who has been admitted to an entertainment shall, upon the demand made by any officer appointed by the Deputy Commissioner in this behalf during the course of or immediately before or after the entertainment, produce to such officer the ticket, badge or document by virtue of which he was admitted or the portion of a ticket bearing a stamp defaced in accordance with sub-rule (4) of rule 13 by virtue of which ticket he was admitted

21. Adhesive stamps of the denominations noted in the margin shall be stocked by the Superintendent of Stamps and in the District Treasuries, and shall be issued on payment

(i) Half anna
(ii) One anna
(iii) Two annas
(iv) Four annas
(v) Eight annas
(vi) One rupee

22 The Deputy Commissioner may appoint such number of vendors of the stamps as may be necessary

CHAPTER IV

Refund of value of unused stamps

23 When the proprietor of any entertainment is possessed of stamps issued for the purpose of the collection of the entertainments tax which have not been cut, torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Deputy Commissioner shall repay to such person the value of such stamp or stamps in money, deducting one anna for each rupee, or portion of a rupee on the aggregate value of the stamps if there are more than one, upon such person delivering up the same to be cancelled and proving to the satisfaction of the Deputy Commissioner

(*a*) That such stamp or stamps were purchased by such person with a *bona fide* intention to use them, and

(*b*) that he has paid the full price thereof,

Provided that no refund shall be made where the total value of the stamp or stamps delivered by such person on anyone occasion is less than one rupee

Explanation – For the purpose of this rule, the distinctive mark of the Deputy Commissioner surcharged on such stamps shall not be deemed to be a defacement

24 All unused stamps which have been returned and in respect of which a refund has been made under rule 19 may be re-issued for their face value by the Deputy Commissioner

CHAPTER V

Delegation of Powers

25 The Deputy Commissioner shall have power to—

(*a*) approve of the arrangements specified under the *proviso* to section 4, and prescribe the returns thereunder and the amount and nature of the security to be given,

(*b*) grant refunds under the provisions of section 9, and

(*c*) authorise any officer subordinate to him to make inspection under section 11

By Order,

R Ranga Rao,

Secretary to Government,
General Department

ANNEXURE

FORM I-

(SEE RULE 19)

Theatre
Cinema

Register of Entertainments Tax Stamps

Denomination of Stamp

Date	Number of stamps received	Number of stamps issued	Balance on hand	Remarks
1	2	3	4	5

FORM II

(SEE RULE 19)

Theatre
Cinema

Statement of Tickets sold

Performance Date

Price of admission	Serial No of tickets issued	Number of tickets sold	Number of complimentary or free tickets issued	Amount received on account of tickets sold	Amount of the entertainments tax	Remarks
1	2	3	4	5	6	7
Total						

Signed

Appendix F G—1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 193

Date of issue 22/3/33.

Signed by Mr. A.S. Rao

published in Part IV of the Nagpur gazette of 16th March 1933

List of enclosures

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Examined by

Section

File No

Serial No

No L. 6101

To

Errata

In the rules issued under notn no L.S-923 / HL dated the 13th March 1933, the following corrections shall be made

1. In line 3 of rule 4, read "class" for "clause"

2 In the figure "12" in the last line of sub rule (2) of rule 15, read "13"

3 In line 12 of rule 23 for the full stop after the word Deputy-Commissioner substitute a Comma

4 In the figure 19 on
page 24, substitute 23

By order

Asst Secretary of Legislative Body

To

the compiler regarding Section IV of Ordinances issue of
publication in the Gazette
Supply of 300 copies to the Press

Notice

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat,

No L. 6161/ne

Dated, Bangalore, 22nd March 1933.

NOTIFICATION

ERRATA.

In the rules issued under Notification No.L.5923/Rl. dated the 13th March 1933 published in Part IV of the Mysore Gazette dated 16th March 1933, the following corrections shall be made.-

1. In line 3 of rule 4, read "Clase" for "Clause".

2. For the figure "12" in the last line of sub rule (2) of Rule 15, read "13".

3. For the full stop after the word Deputy Commissioner in line 12 of Rule 23, substitute a comma.

4. For the figure "19" in line 3 of rule 24, substitute "23".

By Order,

A Subba Rao

for General Secretary to Government.

To

The Compiler, Mysore Gazette, for publication in Part IV of to-morrow's issue of the Gazette and supply of 300 copies thereof immediately to this office.

AGR/6.

me275-32-4

ERRATA

No L 6101—Ml , dated 22nd March 1933

In the rules issued under Notification No L 5923—Ml , dated the 13th March 1933, published in Part IV of the *Mysore Gazette*, dated 16th March 1933, the following corrections shall be made —

1 In line 3 of rule 4, *read* "Class" *for* "Clause"

2 *For* the figure "12" in the last line of sub-rule (2) of Rule 15, *read* "13"

3 *For* the full stop after the word "Deputy Commissioner" in line 12 of Rule 23, *substitute* a comma

4 *For* the figure "19" in line 3 of Rule 24, *substitute* "23"

By Order,

R RANGA RAO,

General Secretary to Government.

pendix F G—1]

[UBJECT

ary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 28/3/33

Signed by Mr A. S. Rao.

L 5921/ML dt 13.3.33

L 5922/ML dt 13.3.33

L 5928/ML dt 13.3.33

PRINTING SECTION
22 MAR 1933
REVENUE SECT.

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Section ML

File No 275-32

Serial No 5

No L. 6244-55/Genl. Printed Bks

To (1) The D. C.s of Districts

(2) " Commissioner of Stamps

(3) " Superintendent of Stamps

(4) " Secretary Race club, Bangalore

(5) " " Mysore

I am directed to forward herewith for supply

(1) 10 copies each of the

(2) 5 copies

(3) 3 copies finally revised Notification

(4) 3 copies

(5) 3 copies,

issued under the Mysore Amusements Tax Regulation VIII of 1932.

I have &c

Dep 24/3

for Secy to Govt

Dep-B

RACES Mysore
No 268 Mysore

OFFICE OF THE HON SECRETARY
MYSORE RACES

Mysore, dated 29th March 1933.

25-975-

GEN & REVISECTT.
4261
- 1 APR 1933
L. S. G BRANC

From

The Honorary Secretary,
Mysore Races, M Y S O R E.

To

The General Secretary
to the Government of His Highness the Maharaja
of Mysore, B A N G A L O R E.

RG
31/3(3)

Sir, Hon 31/3

I have the honour to acknowledge with thanks receipt of your letter No.L.6244-55 of the 28th instant with its enclosures.

I have the honour to be,

S I R,

Your most obedient servant,

will be placed in the connected file

Captain,
Honorary Secretary,
Mysore Paces, Mysore.

Sm 8/4

Cnv.